1943 K File No. B Entertainments Duty 143

Legal Deptt

B BRANCH

Subject:— A Bill to amend the Bombay Entertainment Duty Act 1923

(Amendment of s. 3 of Bom I of 1923)

Bom XIII of 1943

P 1/E)

B Entertainments Duty 143

495 B

No. 9472.

Legal Department.

Bombay Castle, 27th December 1943.

From

.N.Moos, Esquire, Bar-at-Law, I.C.S.,
Secretary to the Government of ombay;

To

The Secretary to the Covernor of Bombay,

Subject: A Bill to amend the Bombay Entertainments Duty Act, 1923.

Sir,

With reference to your memorandum No. 201(96) dated the 27t December 1943, addressed to the Finance Department on the above subject, I am directed to forward herewith for the assent of His Excellency the overnor a copy of the Bill to amend the Bombay Entertainments Duty Act, 1923, prepared by His Excellency the Governor under paragraph(2) of the Proclamation dated the 4th November 1939 issued by him under section 93 of the Government of India Act, 1935.

2 None of the provisions of the Bill affects any special responsibility of the Governor under section 52(1) of the Government of India Act, 1935, or falls within the purview of clause(a),(b),(c) or (d) of paragraph XVII of the Instrument of Instructions to the Governor of Bombay.

3 The Bill falls under entries 36,37 and 50 in List II of the Seventh Schedule to the Government of India Act, 1935. As the Bill does not relate to any matter in the Concurrent Legislative List, it is not necessary to reserve it for the consideration of the Governor-General with reference to section 107(2) of the Government of India Act, 1935 and paragraph(2) of the Proclamation.

4 The date on which His Excellency the Govenor's assent is given may kindly be entered in the endorsement.

As Revenue Department has to publish its notifications regarding new draft rule about exemption to soldiers and sailo for information before the rule is finally promulgated, it is

necessary that the Bill should be published as an Act in the Gazette tomorrow the 28th instant, so that the Revenue Department notification can be published for general information simultaneously with the Act and finally published on the 30th December 1943. This will ensure the application of the Act and the rule regarding exemption with effect from 1st January 1944.

6 I also forward herewith one spare copy of the Bill.

Your obedient servant,

Id./P.N.M. 27/12

Secretary to the Government of Bombay,

Legal Department.

Through-

The Joint Secretary to the Government of Bombay,

Finance Department.

SMR 13-7-56
4 Copies.

IMMEDIATE. No. 201(96)

Office of the Governor's Secretary,

Government House,

Bombay , 28th December 1943.

From

D.Symington, Esquire, CIE. ICS.

Secretary to the Governor of Bombay,

To

The Secretary to Government,

Legal Department, Bombay,

Subject: A Bill to amend the Bombay Entertainme-
-nts --- Duty Act , 1923.

Sir,

With reference to your letter No. 9472, dated the 27th December 1943, I am directed to return the copy of the Bill to amend the Bombay Entertainments Duty Act, 1923, prepared by his Excellency the Governor under paragraph(2)of the Proclamation , dated the 4th November 1939, issued by him under section 93 of the Government of India Act, 1935, and to state that under the provisions of the aforesaid paragraph, His Excellency the Governor is pleased to declare that to the Bill in the name of His Majesty.

Your obedient servant,

Sd./.....

Secretary to the Governor Of Bombay.

SMR 13-7-56,
4 Copies

Publication of the Bombay Entertainments Duty(Amendment) Act, 194

GOVERNMENT OF BOMBAY.

Legal Department.

Resolution No. 9506.

Bombay Castle, 28th December 1943.

Letter to the Secretary to the Governor, No. 9472 dated the 27th December 1943.

Letter from the Secretary to the Governor, No. 201(96), dated the 28th December 1943.

"With reference to your letter No. 9472, dated the 27th December 1943, I am directed to return the copy of the Bill to amend the Bombay Entertainments Duty Act, 1923, prepared by His Excellency the Governor under paragraph(2)of the Proclamation, dated the 4th November 1939, issued by him under section 93 of the Government of India Act, 1935, and to state, that under the provisions of the aforesaid paragraph, His Excellecny the Governor is pleased to declare that he assents to the Bill in the name of His Majesty".

RESOLUTION.- The law should be published as Bombay Act No. XIII of 1943 in the Bombay Government Gazette dated the 28th December 1943.

2 The Act should be translated into Marathi, Gujarati, Kannada and Hindustani(in Urdu and Devanagari scripts)and the translations should be published in the Bombay Government Gazette.

3 A copy of the Act should be forwarded to the Finance Department.

By order of the Governor of Bombay,

Sd./ K.M.Chitnvis,

For (P.N.Moos,
(Secretary to Government.

To

The Manager, Government Central Press, Bombay(With a copy of the Act and with a request that 15 Gazette copies of the Act may be forwarded to the Legal Department).

Etc.

SMR 13-7-56
4 Copies.

NOTIFICATION.

Revenue Department,

Bombay Castle, 194.

No. :- In exercise of the powers conferred by sub-section(1) of section 92 of the Government of India Act, 1935, the Governor of Bombay is hereby pleased to direct that the Bombay Entertainments Duty(Amendment)Act, 1943, (Bom. XIII of 1943), shall apply to the following partially excluded areas in the Province of Bombay, namely:-

"the municipal district of Dhoad and Freeland-ganj(one mile and half from Dhoad town)in the Dohad taluka of the Broach and Panch Mahals District".

By order of the Governor of Bombay,

Secretary to Government.

SMR 13-7-56
4 Copies.

Office of the R.L.A.

The draft notification at page 7 put by the R.D. applying the amending Act, namely, the Bombay Entertainments Duty(Amendment) Act, 1943, only to Dohad is not in order. It would appear that the principal Act viz., the Bombay Entertainments Duty Act, 1923 (Bom.I of 1923), has also been brought into operation in Freeland-ganj(one mile and half from Dohad town)by Government Notification, Revenue Department, No. 6670/28, dated 20th January 1941, at page 69 of R.D. file No. 6670/28-IV-E, slip C. It would also appear from the letter of the Collector of Broach and Panch Mahals, No. P.O.L. 203, dated the 16th January 1941, printed in the preamble to G.R., R.D., No. 6670/28, dated 20th January 1941, at page 67 of the file that the Freeland-ganj area is outside the municipal limits of Dhoad town..... Presumably, Freeland-ganj is within the Dohad taluka and the whole of the Dohad taluka in Broach and Panch Mahals Districts is a partially excluded area.

2 A revised draft notification extending the Act also to Free-land -ganj is sent herewith.

Id./P.N.M. 31/12

Remembrancer of Legal Affairs.

U.R. to R.D., No. 408-Confl., dated the 31st December 1943.

SMR 13-7-56
4 Copies.

Registered No. B-1

The Bombay Government Gazette

PUBLISHED BY AUTHORITY

TUESDAY, 28TH DECEMBER 1943.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV

(1) Acts of the Local Legislature of the Bombay Province and (2) Acts of the Indian Legislature assented to by the Governor General.

CONTENTS.

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The following Act made by the Governor of Bombay in exercise of the powers vested in him by virtue of the Proclamation dated the 4th November 1939 issued by him under section 93 of the Government of India Act, 1935, having been assented to by him on the 28th December 1943 is hereby published for general information.

P. N. MOOS,

Secretary to the Government of Bombay,
Legal Department.

BOMBAY ACT No. XIII OF 1943.

(First published, after having received the assent of the Governor in the "Bombay Government Gazette" on the 28th December 1943.)

An Act to amend the Bombay Entertainments Duty Act, 1923.

Bom. I of 1923.

WHEREAS it is expedient to amend the Bombay Entertainments Duty Act, 1923, for the purpose hereinafter appearing;

26 Geo. 5, Ch. 2.

AND WHEREAS the Governor of Bombay has assumed to himself under the Proclamation dated the 4th November 1939 issued by him under section 93 of the Government of India Act, 1935, all powers vested by or under the said Act in the Provincial Legislature;

NOW, THEREFORE, in exercise of the said powers the Governor of Bombay is pleased to make the following Act :—

Short title and Commencement.

1. (*1*) This Act may be called the Bombay Entertainments Duty (Amendment) Act, 1943.

(*2*) It shall come into force on the 1st day of January, 1944.

Amendment of section 3 of Bom. I of 1923.

2. For sub-section (*1*) of section 3 of the Bombay Entertainments Duty Act, 1923 (hereinafter called "the said Act") the following shall be substituted, namely :—

"(*1*) There shall from the 1st day of January 1944 be levied and paid to the Government of Bombay on all payments for admission to any entertainment a duty (hereinafter referred to as "entertainments duty") at the following rate namely :—

Where the payment, excluding the amount of duty, is made for admission to a race-course licensed under the Bombay Race-Courses Licensing Act, 1912, 25 per cent. of such payment, and in any other case, Bom. III of 1912.

where the payment, excluding the amount of the duty—

(i) does not exceed four annas .	one anna.
(ii) exceeds four annas but does not exceed eight annas ..	two annas.
(iii) exceeds eight annas but does not exceed one rupee ..	four annas
(iv) exceeds one rupee but does not exceed two rupees ..	eight anna
(v) exceeds two rupees but does not exceed four rupees ..	one rupee.
(vi) exceeds four rupees but does not exceed five rupees ..	one rupee eight annas.
(vii) exceeds five rupees but does not exceed ten rupees ..	two rupees.
(viii) exceeds ten rupees, for every five rupees or part thereof in excess of the first ten rupees, in addition to the payment on the first ten rupees	two rupees.

Amendment of section 7 of Bom. I of 1923.

3. For clause (*h*) of sub-section (*1*) of section 7 of the said Act, the following shall be substituted, namely—

"(*h*) for the exemption from entertainments duty or from any part or class thereof of soldiers, sailors and other defence forces in uniform of British and allied nationality."

STATEMENT.

Government has decided that the rates of duties under the Bombay Entertainments Duty Act, 1923, should be increased and that there should be no exemption limit. The Act prescribes the rates decided upon by Government.

BOMBAY : PRINTED AT THE GOVERNMENT CENTRAL PRESS.